



**4830-01-P**

## **DEPARTMENT OF THE TREASURY**

### **Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple IRS Information Collection Requests**

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

**DATES:** Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at [OIRA\\_Submission@OMB.EOP.gov](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8142, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained from Jennifer Quintana by e-mailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-0489, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**SUPPLEMENTARY INFORMATION:**

## **Internal Revenue Service (IRS)**

*Title:* Form 843 - Claim for Refund and Request for Abatement.

*OMB Control Number:* 1545-0024.

*Type of Review:* Extension without change of a currently approved collection.

*Abstract:* IRC section 6402, 6404, and sections 301.6404-2, and 301.6404-3 of the regulations allow for refunds of taxes (except income taxes) or refund, abatement, or credit of interest, penalties, and additions to tax in the event of errors or certain action by the IRS. Form 843 is used by taxpayers to claim these refunds, credits, or abatements.

*Form:* IRS Form 843.

*Affected Public:* Individuals and households.

*Estimated Total Annual Burden Hours:* 875,295.

*Title:* Form 1041-A - U.S. Information Return-Trust Accumulation of Charitable Amounts.

*OMB Control Number:* 1545-0094.

*Type of Review:* Extension without change of a currently approved collection.

*Abstract:* Form 1041-A is used to report the information required in 26 USC 6034 concerning accumulation and distribution of charitable amounts. The data is used to verify that amounts for which a charitable deduction was allowed are used for charitable purposes.

*Form:* IRS Form 1041-A.

*Affected Public:* Individuals and households.

*Estimated Total Annual Burden Hours:* 4,396,854.

*Title:* Request for Change in Plan/Trust Year.

*OMB Control Number:* 1545-0201.

*Type of Review:* Extension without change of a currently approved collection.

*Abstract:* Form 5308 is used to request permission to change the plan or trust year for a pension benefit plan. The information submitted is used in determining whether IRS should grant permission for the change.

*Form:* IRS Form 5308.

*Affected Public:* Businesses or other for-profits.

*Estimated Total Annual Burden Hours:* 14.

*Title:* Monthly Tax Return for Wagers.

*OMB Control Number:* 1545-0235.

*Type of Review:* Extension without change of a currently approved collection.

*Abstract:* Form 730 is used to identify taxable wagers and collect the tax monthly. The information is used to determine if persons accepting wagers are correctly reporting the amount of wagers and paying the required tax.

*Form:* IRS Form 730.

*Affected Public:* Businesses or other for-profits.

*Estimated Total Annual Burden Hours:* 418,362.

*Title:* TD 8426 - Certain Returned Magazines, Paperbacks or Records (IA-195-78).

*OMB Control Number:* 1545-0879.

*Type of Review:* Extension without change of a currently approved collection.

*Abstract:* The final regulations provide rules relating to an exclusion from gross income for certain returned merchandise. The regulations provide that in addition to physical return of the merchandise, a written statement listing certain information may constitute evidence of the return. Taxpayers who receive physical evidence of the return may, in lieu of retaining physical evidence, retain documentary evidence of the return. Taxpayers in the trade or business of selling magazines, paperbacks, or records, who elect to use a certain method of accounting, are affected.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Total Annual Burden Hours:* 8,125.

*Title:* Form 8582 - Passive Activity Loss Limitations.

*OMB Control Number:* 1545-1008.

*Type of Review:* Extension without change of a currently approved collection.

*Abstract:* Under Internal Revenue Code section 469, losses from passive activities, to the extent that they exceed income from passive activities, cannot be deducted against non-passive income. Form 8582 is used to figure the passive activity loss allowed and the loss to be reported on the tax return.

*Form:* IRS Form 8582.

*Affected Public:* Individuals and households.

*Estimated Total Annual Burden Hours:* 875,000.

*Title:* Form 5305A-SEP - Salary Reduction Simplified Employee Pension-Individual Retirement Accounts Contribution Agreement.

*OMB Control Number:* 1545-1012.

*Type of Review:* Extension without change of a currently approved collection.

*Abstract:* Form 5305A-SEP is used by an employer to make an agreement to provide benefits to all employees under a salary reduction Simplified Employee Pension (SEP) described in section 408(k). This form is not to be filed with IRS, but is to be retained in the employer's records as proof of establishing such a plan, thereby justifying a deduction for contributions made to the SEP. The data is used to verify the deduction.

*Form:* IRS Form 5305A-SEP.

*Affected Public:* Businesses or other for-profits.

*Estimated Total Annual Burden Hours:* 972,000.

*Title:* Low-Income Housing Credit Agencies Report of Noncompliance or Building Disposition.

*OMB Control Number:* 1545-1204.

*Type of Review:* Extension without change of a currently approved collection.

*Abstract:* Form 8823 is used by housing agencies to report noncompliance with the low-income housing provisions of Code section 42.

*Form:* IRS Form 8823.

*Affected Public:* State and Local Governments.

*Estimated Total Annual Burden Hours:* 303,200.

*Title:* TD 8383 Disclosure of Tax Return Information for Purposes of Quality or Peer Reviews.

*OMB Control Number:* 1545-1209.

*Type of Review:* Extension without change of a currently approved collection.

*Abstract:* Section 7216 of the Internal Revenue Code of 1986 authorizes the disclosure or use of information by tax return preparers for purposes of quality or peer reviews. Section 7216 authorizes the issuance of regulations for guidance in this matter. Section 301.7216-2(p) contains a requirement that tax return preparers being reviewed will maintain a record of the review, include the information reviewed and the identity of the persons conducting the review.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Total Annual Burden Hours:* 250,000.

*Authority:* 44 U.S.C. 3501 et seq.

Dated: February 21, 2018.

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2018-03834 Filed: 2/23/2018 8:45 am; Publication Date: 2/26/2018]